

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
BEAUMONT DIVISION

FILED: **8/22/12**
U.S. DISTRICT COURT
EASTERN DISTRICT COURT
DAVID J. MALAND, CLERK

UNITED STATES OF AMERICA,

Petitioner,

vs.

ELIZABETH BIBB,

Respondent.

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MISC. ACTION NO.: 1:12mc6

PETITION TO ENFORCE INTERNAL REVENUE SUMMONS

The United States of America (Internal Revenue Service), petitioner, states to this Court as follows:

I.

This Court has jurisdiction to issue appropriate process upon application by the petitioner under authority of 26 U.S.C. §§ 7402(b) and 7604(a).

II.

On January 4, 2012, under the authority of 26 U.S.C. § 7602, a summons was issued to and duly served on ELIZABETH BIBB, hereinafter called the respondent, at Lumberton, Texas, by A.L. Harp, an Officer of the Internal Revenue Service, in the manner described in the Declaration attached hereto and annexed as Exhibit 1 and incorporated herein.

III.

The Certificate of Service of the Summons was signed as required by 26 U.S.C. § 7603. A copy of said summons and the Certificate of Service of the summons is attached hereto and annexed as Exhibit 2 and incorporated herein. The summons required the respondent to appear and give testimony relating to the tax liability of the respondent and to bring all documents, records, books, papers and other data reflecting the receipt of taxable income by the respondent for the taxable years 2005, 2009 and 2010, so that federal income tax returns may be prepared. The summons required that the respondent appear, testify and bring the aforementioned records and information to the Internal Revenue Service office at a time and place designated by the summons.

IV.

The respondent appeared at the time and place designated by the summons, but failed to comply.

WHEREFORE, the petitioner respectfully prays that this Court enter an Order requiring respondent to appear at a date and hour to be determined by the Court to give testimony, produce aforementioned records, papers or documents, and to show cause why the respondent should not be directed by the Court to comply with the summons.

The United States further requests that the Court authorize any IRS Revenue Officer to serve a copy of this petition and the Order to Show Cause on respondent, Elizabeth Bibb.

Respectfully submitted,

JOHN M. BALES
UNITED STATES ATTORNEY

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